

## UNITED STATES DISTRICT COURT

for the  
Western District of North Carolina

FILED  
ASHEVILLE, N.C.

JUL 06 2018

U.S. DISTRICT COURT  
W. DIST. OF N.C.

In the Matter of the Search of )  
*(Briefly describe the property to be searched or identify the person by name and address)* )  
 1061 Haywood Road, Asheville, NC, 28806 )  
 )  
 )  
 )  
 )  
 ) Case No. 1:18-mj-77

## SEARCH AND SEIZURE WARRANT

To: Any authorized law enforcement officer

An application by a federal law enforcement officer or an attorney for the government requests the search of the following person or property located in the Western District of North Carolina (*identify the person or describe the property to be searched and give its location*):

1061 Haywood Road, Asheville, NC 28806 (See Affidavit and Attachment A).

I find that the affidavit(s), or any recorded testimony, establish probable cause to search and seize the person or property described above, and that such search will reveal (*identify the person or describe the property to be seized*):

See Attachment B.

**YOU ARE COMMANDED** to execute this warrant on or before July 6, 2018 (*not to exceed 14 days*).

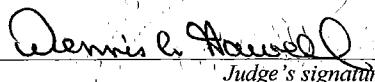
in the daytime 6:00 a.m. to 10:00 p.m.  at any time in the day or night because good cause has been established.

Unless delayed notice is authorized below, you must give a copy of the warrant and a receipt for the property taken to the person from whom, or from whose premises, the property was taken, or leave the copy and receipt at the place where the property was taken.

The officer executing this warrant, or an officer present during the execution of the warrant, must prepare an inventory as required by law and promptly return this warrant and inventory to Dennis L. Howell  
(United States Magistrate Judge)

Pursuant to 18 U.S.C. § 3103a(b), I find that immediate notification may have an adverse result listed in 18 U.S.C. § 2705 (except for delay of trial), and authorize the officer executing this warrant to delay notice to the person who, or whose property, will be searched or seized (*check the appropriate box*)

for 30 days (*not to exceed 30*)  until, the facts justifying, the later specific date of \_\_\_\_\_.

Date and time issued: Jun 29, 2018 at 8:33 am
  
Judge's signature
City and state: Asheville, North Carolina

Dennis L. Howell, United States Magistrate Judge

Printed name and title

Western District of North Carolina

**Return**

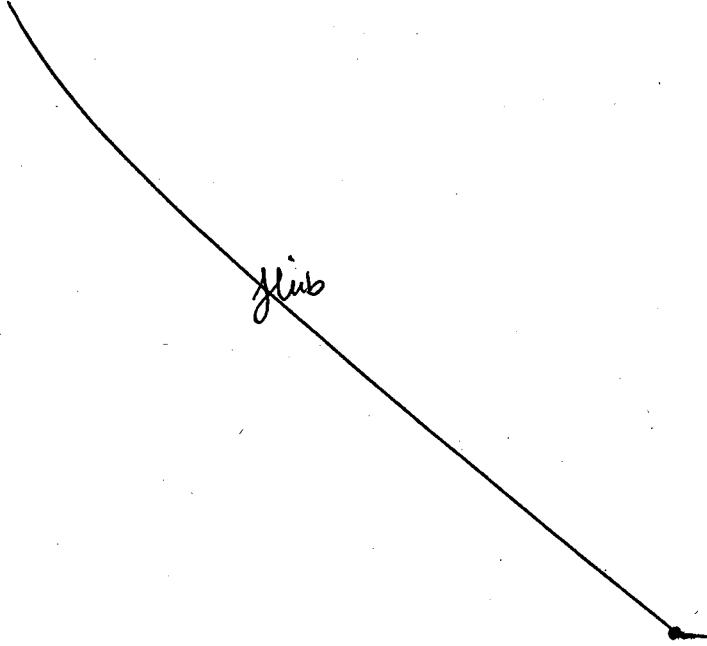
Case No.: IRS CI# <b>1000268994</b>	Date and time warrant executed: <b>6/29/2018 10:15AM</b>	Copy of warrant and inventory left with: <b>Left on site in office</b>
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Inventory made in the presence of:

**Johnathon McGill**

Inventory of the property taken and name of any person(s) seized:

**See Inventory Listing Report (pgs 1-6)**


**Certification**

I declare under penalty of perjury that this inventory is correct and was returned along with the original warrant to the designated judge.

Date: 6/29/2018

Jennifer W. Berry  
Executing officer's signature  
Jennifer W. Berry Special Agent  
Printed name and title

## **Inventory Listing of Warrant Items Seized at Search Warrant Site**

<b>Site Name:</b>	<b>Investigation Number:</b>	<b>Report Date:</b>
1061 Haywood Road Asheville, NC 28806 James E. MacAlpine, DDS	1000268994	Monday, July 02, 2018
	<b>Starting Date and Time:</b>	
	06/29/2018 10:15 AM	
	<b>Ending Date and Time:</b>	
	06/29/2018 05:45 PM	

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<b>Control #:</b>	1	<b>Evidence Box:</b>	1
<b>Location:</b>	Patient Storage Room	<b>Locator Code:</b>	
<b>Found:</b>	Rear Shelf		
<b>Description:</b>	Seized Per Warrant	Daily Transactions 2007 - 2010 Credit Card Receipts 2008 - 2010	

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<b>Control #:</b>	2	<b>Evidence Box:</b>	1
<b>Location:</b>	Middle Office/X-Ray	<b>Locator Code:</b>	
<b>Found:</b>	Shelf		
<b>Description:</b>	Seized Per Warrant	Employee Contacts Deposit Slips Business Checks Dental Board Info	

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<b>Control #:</b>	3	<b>Evidence Box:</b>	2
<b>Location:</b>	Back Office	<b>Locator Code:</b>	
<b>Found:</b>	Stacked Papers on Shelf		
<b>Description:</b>	Seized Per Warrant	Bills	

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<b>Control #:</b>	4	<b>Evidence Box:</b>	3
<b>Location:</b>	Office	<b>Locator Code:</b>	
<b>Found:</b>	Desk Drawers		
<b>Description:</b>	Seized Per Warrant	Business Expenses Invoices	

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<b>Control #:</b>	5	<b>Evidence Box:</b>	3
<b>Location:</b>	Office	<b>Locator Code:</b>	
<b>Found:</b>	Desk Drawers		
<b>Description:</b>	Seized Per Warrant	Monthly Patient Fee Logs IRS Correspondence Computer Files	

<b>Control #:</b>	6	<b>Evidence Box:</b>	3
<b>Location:</b>	Office	<b>Locator Code:</b>	
<b>Found:</b>	Top of Desk		
<b>Description:</b>	Seized Per Warrant	Appointment Books Schedules Tax Documents Patient Contact Information IRS Phone Number	
<b>Control #:</b>	7	<b>Evidence Box:</b>	3
<b>Location:</b>	Office	<b>Locator Code:</b>	
<b>Found:</b>	Wall Shelf		
<b>Description:</b>	Seized Per Warrant	Receipt of Payment Statements Change of Bank Forms	
<b>Control #:</b>	8	<b>Evidence Box:</b>	3
<b>Location:</b>	Office	<b>Locator Code:</b>	
<b>Found:</b>	Book Shelf		
<b>Description:</b>	Seized Per Warrant	Receivables Summary Payment Chart Notebook with Tax Evasion Charge Articles Purchasing Notebook	
<b>Control #:</b>	9	<b>Evidence Box:</b>	3
<b>Location:</b>	Receptionist Space	<b>Locator Code:</b>	
<b>Found:</b>	Receptionist Desk		
<b>Description:</b>	Seized Per Warrant	Receipts Receipt Book Bank Deposit Information Sales Draft	
<b>Control #:</b>	10	<b>Evidence Box:</b>	4
<b>Location:</b>	Right Upstairs Room	<b>Locator Code:</b>	
<b>Found:</b>	Desk		
<b>Description:</b>	Seized Per Warrant	CD's	
<b>Control #:</b>	11	<b>Evidence Box:</b>	4
<b>Location:</b>	Right Upstairs Room	<b>Locator Code:</b>	
<b>Found:</b>	Desk		
<b>Description:</b>	Seized Per Warrant	Notebook Blue Folder - Stats 2007 Blue Folder - Stats 2008 Notepad	

<b>Control #:</b>	12	<b>Evidence Box:</b>	5
<b>Location:</b>	Back Office	<b>Locator Code:</b>	
<b>Found:</b>	Office Desk Shelf/Drawers		
<b>Description:</b>	Seized Per Warrant      Miscellaneous Tax Records/Notices Business Records Tax Challenger Documents		
<b>Control #:</b>	13	<b>Evidence Box:</b>	6
<b>Location:</b>	Receptionist Space	<b>Locator Code:</b>	
<b>Found:</b>	Upper Cabinet Shelf		
<b>Description:</b>	Seized Per Warrant      Credit Card 01/2012 - 03/2018 Receipt Books Envelopes Labelled "January 2018," "February 2018," "March 2018," "April 2018" Deposit Slip TD Bank		
<b>Control #:</b>	14	<b>Evidence Box:</b>	6
<b>Location:</b>	Receptionist Space	<b>Locator Code:</b>	
<b>Found:</b>	Upper Cabinet Shelf		
<b>Description:</b>	Seized Per Warrant      Shoebox "FINANCIAL RECORD KEEPING Credit Cards" Shoebox "DAILY TRANSACTIONS 2011 - "		
<b>Control #:</b>	15	<b>Evidence Box:</b>	4
<b>Location:</b>	Receptionist Space	<b>Locator Code:</b>	
<b>Found:</b>	Receptionist Desk Near Window		
<b>Description:</b>	Seized Per Warrant      Receipts Financial Contracts Payment Summaries		
<b>Control #:</b>	16	<b>Evidence Box:</b>	4
<b>Location:</b>	Receptionist Space	<b>Locator Code:</b>	
<b>Found:</b>	Receptionist Desk File		
<b>Description:</b>	Seized Per Warrant      Payment Information		
<b>Control #:</b>	17	<b>Evidence Box:</b>	4
<b>Location:</b>	Receptionist Space	<b>Locator Code:</b>	
<b>Found:</b>	File Cabinet		
<b>Description:</b>	Seized Per Warrant      Patient Files		
<b>Control #:</b>	18	<b>Evidence Box:</b>	4
<b>Location:</b>	Receptionist Space	<b>Locator Code:</b>	
<b>Found:</b>	Files		
<b>Description:</b>	Seized Per Warrant      Patient Files		

<b>Control #:</b>	19	<b>Evidence Box:</b>	7
<b>Location:</b>	Receptionist Space	<b>Locator Code:</b>	
<b>Found:</b>	Receptionist File Cabinet		
<b>Description:</b>	Seized Per Warrant    Expense Files Credit Card Info Daily Summaries - Deposits		
<b>Control #:</b>	20	<b>Evidence Box:</b>	8
<b>Location:</b>	Office	<b>Locator Code:</b>	
<b>Found:</b>	Desk Drawer/Cabinets		
<b>Description:</b>	Seized Per Warrant    Old Calendars Receipt Book		
<b>Control #:</b>	21	<b>Evidence Box:</b>	8
<b>Location:</b>	Back Office	<b>Locator Code:</b>	
<b>Found:</b>	Desk		
<b>Description:</b>	Seized Per Warrant    Tax Records FBI Search Warrant Bank Information		
<b>Control #:</b>	22	<b>Evidence Box:</b>	8
<b>Location:</b>	Back Office	<b>Locator Code:</b>	
<b>Found:</b>	Desk		
<b>Description:</b>	Seized Per Warrant    First Citizen's Bank Statements Contact Info Cards (Rolodex) IRS Documents Property Records		
<b>Control #:</b>	23	<b>Evidence Box:</b>	8
<b>Location:</b>	Back Office	<b>Locator Code:</b>	
<b>Found:</b>	Desk		
<b>Description:</b>	Seized Per Warrant    USB Memory Stick - AAO		
<b>Control #:</b>	24	<b>Evidence Box:</b>	8
<b>Location:</b>	Back Office	<b>Locator Code:</b>	
<b>Found:</b>	Trashcan		
<b>Description:</b>	Seized Per Warrant    Tax Withholding Tables		
<b>Control #:</b>	25	<b>Evidence Box:</b>	9
<b>Location:</b>	Patient Area	<b>Locator Code:</b>	
<b>Found:</b>	Desk		
<b>Description:</b>	Seized Per Warrant    Image of Acer Aspire Desktop AXC-703G-UW51 S/N:DTSX2AA001516A51C8300		

<b>Control #:</b>	26	<b>Evidence Box:</b>	9
<b>Location:</b>	Right Upstairs Room	<b>Locator Code:</b>	
<b>Found:</b>	Desk		
<b>Description:</b>	Seized Per Warrant	Image of IBM Desktop HardDrive- IMB Desktop MT-M 8148-15U S/N:KCGA3RZ	
<b>Control #:</b>	27	<b>Evidence Box:</b>	9
<b>Location:</b>	Middle Office/X-Ray	<b>Locator Code:</b>	
<b>Found:</b>	Desk		
<b>Description:</b>	Seized Per Warrant	Image of Lenovo Desktop Hard Drive- Lenovo Desktop 10117 S/N: ES12482347	
<b>Control #:</b>	28	<b>Evidence Box:</b>	9
<b>Location:</b>	Receptionist Space	<b>Locator Code:</b>	
<b>Found:</b>	Desk		
<b>Description:</b>	Seized Per Warrant	Image of Dell Desktop 3N8DNY1 - Dell Desktop Service tag: 3N8DNY1 Express Service Code: 7935143545	
<b>Control #:</b>	29	<b>Evidence Box:</b>	9
<b>Location:</b>	Office	<b>Locator Code:</b>	
<b>Found:</b>	Desk		
<b>Description:</b>	Seized Per Warrant	Image of Lenovo Hard Drive - Lenovo 10117 Desktop S/N: ES12425990	
<b>Control #:</b>	30	<b>Evidence Box:</b>	9
<b>Location:</b>	Receptionist Space	<b>Locator Code:</b>	
<b>Found:</b>	Desk		
<b>Description:</b>	Seized Per Warrant	Kingston USB 3.0 Thumb Drive DTSE9 G-2	
<b>Control #:</b>	31	<b>Evidence Box:</b>	9
<b>Location:</b>	Receptionist Space	<b>Locator Code:</b>	
<b>Found:</b>	Desk		
<b>Description:</b>	Seized Per Warrant	Image of Dell Inspiron Hard Drive - Dell Inspiron Service Tag: HPXSV52 Express Service Code:38573728166	
<b>Control #:</b>	32	<b>Evidence Box:</b>	9
<b>Location:</b>	Receptionist Space	<b>Locator Code:</b>	
<b>Found:</b>	Desk		
<b>Description:</b>	Seized Per Warrant	Image of Dell Precision tower Hard Drive - Dell Precision tower 5810 Service tag:29CTHB2 Express Service Code:4919291102	
<b>Control #:</b>	33	<b>Evidence Box:</b>	9
<b>Location:</b>	Right Upstairs Room	<b>Locator Code:</b>	
<b>Found:</b>	Desk		
<b>Description:</b>	Seized Per Warrant	Image of Simple tech External USB - Simpletech USB External Drive S/N:0644004068	

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**Control #:** 34      **Evidence Box:** 9  
**Location:** Receptionist Space      **Locator Code:**  
**Found:** Under Desk  
**Description:** Seized Per Warrant Lacie - External Hard Drive w/ power cable and USB cable

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